

## COMBINING STATEMENT OF NET ASSETS

Page 1 of 2

## INTERNAL SERVICE FUNDS

December 31, 2004

	Fleet Maintenance	Insurance
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 417,856	\$ 29,256
Investments	4,567,152	314,399
Receivables:		
Interest	34,967	2,075
Inventory	30,985	-
Total current assets	<u>5,050,960</u>	<u>345,730</u>
Current assets restricted:		
Deposits	-	-
Total current assets restricted	<u>-</u>	<u>-</u>
Noncurrent assets:		
Land	584,292	-
Buildings	510,196	-
Improvements other than buildings	248,876	-
Equipment	8,319,413	-
Less accumulated depreciation	(5,610,157)	-
Total noncurrent assets	<u>4,052,620</u>	<u>-</u>
Total assets	<u>\$ 9,103,580</u>	<u>\$ 345,730</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 90,750	\$ 6,255
Employee wages payable	16,469	8,804
Vacations payable	30,798	19,354
Deposits payable	-	-
Total current liabilities	<u>138,017</u>	<u>34,413</u>
Noncurrent liabilities:		
Compensated absences	7,699	4,839
Total noncurrent liabilities	<u>7,699</u>	<u>4,839</u>
Total liabilities	<u>145,716</u>	<u>39,252</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	4,052,620	-
Unrestricted	<u>4,905,244</u>	<u>306,478</u>
Total net assets	<u>\$ 8,957,864</u>	<u>\$ 306,478</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ 82,872	\$ 14,787	\$ 375,061	\$ 919,832
1,785,560	158,820	-	6,825,931
13,454	872	-	51,368
-	-	-	30,985
<u>1,881,886</u>	<u>174,479</u>	<u>375,061</u>	<u>7,828,116</u>
445	-	-	445
<u>445</u>	<u>-</u>	<u>-</u>	<u>445</u>
-	-	-	584,292
-	-	109,298	619,494
-	-	-	248,876
-	-	75,671	8,395,084
-	-	(36,303)	(5,646,460)
-	-	148,666	4,201,286
<u>\$ 1,882,331</u>	<u>\$ 174,479</u>	<u>\$ 523,727</u>	<u>\$ 12,029,847</u>
\$ 624,292	\$ 20,475	\$ 89,835	\$ 831,607
-	-	60,796	86,069
-	-	65,879	116,031
445	-	-	445
<u>624,737</u>	<u>20,475</u>	<u>216,510</u>	<u>1,034,152</u>
-	-	16,470	29,008
-	-	16,470	29,008
<u>624,737</u>	<u>20,475</u>	<u>232,980</u>	<u>1,063,160</u>
-	-	148,666	4,201,286
1,257,594	154,004	142,081	6,765,401
<u>\$ 1,257,594</u>	<u>\$ 154,004</u>	<u>\$ 290,747</u>	<u>\$ 10,966,687</u>